



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

22 Jefferson 0584 Clancy Elementary

0452 Clancy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,495,112.02	1,495,112.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	51,108.74	51,108.74	0.00	0.00	0.00	0.00
222X Educational Media Services	57,773.48	57,773.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,878.04	94,878.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,549.09	118,549.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,954.77	0.00	46,954.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,341.00	184,341.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	113,637.81	113,637.81	0.00	0.00	0.00	0.00
31XX Food Services	128,211.80	128,211.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,601.02	7,601.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,237.23	16,237.23	0.00	0.00	0.00	0.00
Totals	2,314,405.00	2,267,450.23	46,954.77	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,314,405.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0452 Clancy Elem	Indirect/Direct	46,954.77 / 2,267,450.23	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.07%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0452 Clancy Elem	0.0229	0.0218	0.0220	0.0215	2.07%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0452 Clancy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0452 Clancy Elem	0.0229	0.0218	0.0220	0.0215	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0452 Clancy Elem				2.07%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0584 Clancy Elementary	Your Preliminary Rate by School System (SS) is:	2.07%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

22 Jefferson 0585 Whitehall Public Schools

0453 Whitehall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,440,364.46	1,427,989.96	0.00	12,374.50	0.00	0.00
21XX Support Services - Students	176,796.65	176,796.65	0.00	0.00	0.00	0.00
222X Educational Media Services	37,836.11	37,836.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,637.43	76,637.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,719.63	86,719.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,560.75	4,733.86	39,826.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	248,626.34	248,626.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	192,473.65	192,473.65	0.00	0.00	0.00	0.00
31XX Food Services	161,291.74	161,291.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,758.76	29,758.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,230.83	0.00	0.00	3,230.83	0.00	0.00
Totals	2,498,296.35	2,442,864.13	39,826.89	15,605.33	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,498,296.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

22 Jefferson 0585 Whitehall Public Schools

0454 Whitehall H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	929,871.47	923,646.96	0.00	6,224.51	0.00	0.00
21XX Support Services - Students	168,080.99	168,080.99	0.00	0.00	0.00	0.00
222X Educational Media Services	22,238.22	22,238.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,739.05	62,739.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,172.30	54,172.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,630.52	4,731.86	39,898.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	163,158.38	163,158.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	130,484.82	130,484.82	0.00	0.00	0.00	0.00
33XX Community Services	345.42	345.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,628.97	16,628.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	142,346.94	142,346.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,609.62	0.00	0.00	1,609.62	0.00	0.00
Totals	1,736,306.70	1,688,573.91	39,898.66	7,834.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,736,306.70					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*		Requested Reclassified Rate**	
LE 0453 Whitehall Elem		Indirect/Direct	39,826.89 / 2,442,864.13	1.63%				
LE 0454 Whitehall H S		Indirect/Direct	39,898.66 / 1,688,573.91	2.36%				
Line B Preliminary Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0453 Whitehall Elem	0.0121	0.0173	0.0173	0.0177	1.63%
			0454 Whitehall H S	0.0257	0.0173	0.0173	0.0177	2.36%
Line C Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0453 Whitehall Elem	0.0000	0.0000	0.0173	0.0000	
			0454 Whitehall H S	0.0000	0.0000	0.0173	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0453 Whitehall Elem	0.0121	0.0173	0.0173	0.0177	
			0454 Whitehall H S	0.0257	0.0173	0.0173	0.0177	
Line E Five Year Average with 5% Discount			LE				2016	LE Reclaasified Rate
			0453 Whitehall Elem				1.53%	
			0454 Whitehall H S				1.93%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
0585 Whitehall Public Schools			Your Preliminary Rate by School System (SS) is:				1.73%	
This same rate is applied to both EL and HS in the same SS								

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

22 Jefferson 0586 Basin Elementary

0455 Basin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	115,921.26	115,921.26	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,391.21	20,391.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,503.95	0.00	9,503.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,440.09	19,440.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,236.77	0.00	0.00	3,236.77	0.00	0.00
Totals	168,493.28	155,752.56	9,503.95	3,236.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	168,493.28					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0455 Basin Elem	Indirect/Direct	9,503.95 / 155,752.56		6.10%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0455 Basin Elem	0.0659	0.0519	0.0518	0.0463	6.10%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0455 Basin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0455 Basin Elem	0.0659	0.0519	0.0518	0.0463	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0455 Basin Elem				5.26%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0586 Basin Elementary	Your Preliminary Rate by School System (SS) is:	5.26%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

22 Jefferson 0587 Boulder Elementary

0456 Boulder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,391,519.30	1,391,519.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,921.11	37,921.11	0.00	0.00	0.00	0.00
222X Educational Media Services	113,842.97	113,842.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,428.91	74,428.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	102,366.09	102,366.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,296.63	18,111.60	45,185.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,352.56	235,352.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,708.88	58,708.88	0.00	0.00	0.00	0.00
31XX Food Services	148,852.53	148,852.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,272.57	6,272.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,507.33	25,507.33	0.00	0.00	0.00	0.00
Totals	2,258,068.88	2,212,883.85	45,185.03	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,258,068.88					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0456 Boulder Elem	Indirect/Direct	45,185.03 / 2,212,883.85	2.04%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0456 Boulder Elem	0.0118	0.0118	0.0123	0.0127	2.04%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0456 Boulder Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0456 Boulder Elem	0.0118	0.0118	0.0123	0.0127	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0456 Boulder Elem				1.31%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0587 Boulder Elementary	Your Preliminary Rate by School System (SS) is:	1.31%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

22 Jefferson 0589 Cardwell Elementary

0458 Cardwell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	293,811.17	293,811.17	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,070.08	37,070.08	0.00	0.00	0.00	0.00
222X Educational Media Services	86.55	86.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	515.84	515.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,924.97	0.00	29,924.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	30,793.94	29,692.70	0.00	1,101.24	0.00	0.00
27XX Student Transportation Services	129,854.94	57,333.65	0.00	72,521.29	0.00	0.00
31XX Food Services	2,905.13	2,905.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,197.98	1,197.98	0.00	0.00	0.00	0.00
Totals	526,160.60	422,613.10	29,924.97	73,622.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	526,160.60					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0458 Cardwell Elem	Indirect/Direct	29,924.97 / 422,613.10	7.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0458 Cardwell Elem	0.0329	0.0501	0.0425	0.0391	7.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0458 Cardwell Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0458 Cardwell Elem	0.0329	0.0501	0.0425	0.0391	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0458 Cardwell Elem				4.47%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0589 Cardwell Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.47%

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

22 Jefferson 0591 Montana City Elementary

0460 Montana City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,188,290.83	2,188,290.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	200,207.38	200,207.38	0.00	0.00	0.00	0.00
222X Educational Media Services	166,933.29	166,933.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	256,955.78	256,955.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	151,706.91	151,706.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,551.31	0.00	62,551.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	296,854.59	296,854.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	125,255.53	125,255.53	0.00	0.00	0.00	0.00
31XX Food Services	207,827.18	207,827.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,093.05	4,093.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,818.22	26,818.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	303,482.24	0.00	0.00	303,482.24	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	15,591.72	0.00	0.00	0.00	15,591.72	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,315.23	0.00	0.00	5,315.23	0.00	0.00
Totals	4,011,883.26	3,624,942.76	62,551.31	308,797.47	15,591.72	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,011,883.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0460 Montana City Elem	Indirect/Direct	62,551.31 / 3,624,942.76		1.73%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0460 Montana City Elem	0.0160	0.0164	0.0161	0.0158	1.73%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0460 Montana City Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0460 Montana City Elem	0.0160	0.0164	0.0161	0.0158	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0460 Montana City Elem				1.55%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0591 Montana City Elementary	Your Preliminary Rate by School System (SS) is:	1.55%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

22 Jefferson 1033 Jefferson High School

0457 Jefferson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,361,847.08	1,344,847.08	0.00	17,000.00	0.00	0.00
21XX Support Services - Students	38,859.26	38,859.26	0.00	0.00	0.00	0.00
222X Educational Media Services	100,539.00	100,539.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,549.22	126,549.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	122,202.64	122,202.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,035.71	14,001.30	58,034.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	344,816.66	329,816.66	0.00	15,000.00	0.00	0.00
27XX Student Transportation Services	171,182.42	171,182.42	0.00	0.00	0.00	0.00
31XX Food Services	7,260.44	7,260.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,306.16	48,306.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	214,507.52	214,507.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,000.00	4,000.00	0.00	0.00	0.00	0.00
Totals	2,612,106.11	2,522,071.70	58,034.41	32,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,612,106.11					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0457 Jefferson H S	Indirect/Direct	58,034.41 / 2,522,071.70	2.30%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0457 Jefferson H S	0.0174	0.0225	0.0255	0.0238	2.30%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0457 Jefferson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0457 Jefferson H S	0.0174	0.0225	0.0255	0.0238	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0457 Jefferson H S			2.13%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1033 Jefferson High School	Your Preliminary Rate by School System (SS) is:	2.13%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.